

CERTIFICATE

State of Kansas
Special District

To the Clerk of
Norton County
State of Kansas
We, the undersigned, officers of
Northwest Kansas Library System

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the maximum expenditure for the various funds for the year 2014;
and (3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations.

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			Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	
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<u>Fund</u>	<u>K.S.A.</u>				
General	75-2551	5	573,228	534,417	1.264
Employee Benefits	12-16,102	6	86,800	77,719	0.184
Totals		xxxxxxxxxxxxxxxx	660,028	612,136	1.448
Is a Resolution required to be passed and attached to the budget			Yes		County Clerk's Use Only
Worksheet		3			422,859,093
Publication		7			Nov 1, 2013 Total Assessed Valuation

Assisted by:
Mapes & Miller, CPA's
418 E. Holme
Norton, KS 67654
Email:
mmcpas@ruraltel.net

Date Attested: Oct 23, 2013

Karen Gillihan
Karen Gillihan, President

Jodee L. Reed
Jodee L. Reed, Treasurer
Governing Body

Robert D. Wyatt
County Clerk

Norton County

Computation to Determine Limit for 2014

		Amount of Levy
1. Total Tax Levy Amount in 2013 Budget	+ \$	<u>510,165</u>
2. Debt Service Levy in 2013 Budget	- \$	<u> </u>
3. Tax Levy Excluding Debt Service	\$	<u>510,165</u>
2013 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2013:	+ <u> </u>	<u>3,970,524</u>
5. Increase in Personal Property for 2013:		
5a. Personal Property 2013	+ <u> </u>	<u>14,369,685</u>
5b. Personal Property 2012	- <u> </u>	<u>13,633,869</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u> </u>	<u>735,816</u>
		(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2013:	<u> </u>	<u>2,355,287</u>
7. Total Valuation Adjustment (Sum of 4, 5c, 6)	<u> </u>	<u>7,061,627</u>
8. Total Est Valuation July 1, 2013	<u>422,722,473</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u> </u>	<u>415,660,846</u>
10. Factor for Increase (7 divided by 9)	<u> </u>	<u>0.01699</u>
11. Amount of Increase (10 times 3)	+ \$ <u> </u>	<u>8,667</u>
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$ <u> </u>	<u>518,832</u>
13. Debt Service Levy in this 2014 Budget	<u> </u>	<u> </u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	<u> </u>	<u>518,832</u>

If the 2014 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Northwest Kansas Library System
Norton County

WORKSHEET

County	Total Est Valuation July 1, 2013	Amount Uncoll	Largest Fund of 2011 Tax Levy (2012 Budget)		2012 Tax Levy Rate (2012 Column)					
			Amount Levied	General Fund	Employee Benefits	0 Fund	MVT	RVT	16/20M Veh	Slider
Home										
Cheyenne	29,825,491		19,094	31,913	4,082		2,386	41	315	
Decatur	30,769,901		19,698	32,923	4,212		1,863	38	751	
Gove	49,611,831		31,760	53,084	6,791		2,224	73	205	
Logan	53,096,738		33,991	56,813	7,268		1,659	27	202	
Norton	35,337,683		22,622	37,811	4,837		2,304	74	772	
Sheridan	39,423,148		25,238	42,182	5,396		3,158	61	783	
Sherman	46,143,599		29,540	49,373	6,316		3,645	57	760	
Thomas	58,584,729		37,504	62,685	8,019		4,755	86	685	
Trego	47,917,986		30,676	51,271	6,559		2,269	84	513	
Wallace	32,011,367		20,493	34,252	4,382		1,751	24	219	
Total	422,722,473	0	270,616	452,306	57,860	0	26,014	565	5205	

ALLOCATION OF MOTOR, RECREATIONAL AND 16/20M VEHICLE TAXES

2013 Budgeted Fund	Tax Levy Amount in 2013 Budget	Allocation for Year 2014			
		MVT	RVT	16/20M Veh	Slider
General	452,306	23,064	501	4,615	0
Employee Benefits	57,860	2,950	64	590	0
	0	0	0	0	0
Total	510,165	26,014	565	5,205	0

County Treas MVT Estimate

26,014

County Treas RVT Estimate

565

County Treas 16/20 M Vehicle Tax Estimate

5,205

Slider

0

MVT Factor

0.05099

RVT Factor

0.00111

16/20M Factor

0.01020

Slider

0.00000

Adopted Budget General	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget Year 2014
Unencumbered Cash Balance Jan 1	74,272	33,449	15,141
Receipts:			
Ad Valorem Tax	362,838	452,306	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	20,490	20,511	23,064
Recreational Vehicle Tax	452	461	501
16/20M Vehicle Tax	4,085	3,906	4,615
Interest on Idle Funds	234	300	300
Grants			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	388,099	477,484	28,480
Resources Available:	462,371	510,933	43,621
Expenditures:			
Salaries	154,244	167,942	231,828
Sec. 125 Benefit Plan		0	0
Health Insurance	20,782	40,000	45,900
Audio-visual	7,377	9,000	9,000
Bibliographic Service	4,046	5,500	5,500
Books	39,455	42,000	45,000
Building Utilities	5,906	7,500	7,500
Building Maintenance	784	3,000	3,000
Building Rent	8,500	12,500	12,500
Capital Outlay	16,000	28,000	10,000
Computer Support	689	9,000	9,000
Contractual Services	13,971	5,000	6,000
Education	130	5,000	5,000
Grants to member libraries	68,259	80,000	85,000
Insurance	5,774	8,000	8,000
KPERS	13,248	15,000	20,000
KS Emp Sec.	235	6,000	5,000
Off Equip Mntn		0	0
Online Serv/Intern		300	0
Periodicals	1,331	2,300	1,500
Postage	1,977	7,500	4,000
Printing	5,326	3,000	5,000
Required Fees	6,924	6,000	8,000
Social Security		0	4,000
Supplies	22,146	4,500	6,000
Telephone	2,293	750	1,000
Travel	19,274	20,000	25,000
Vehicle Mntn	962	1,000	1,500
Workshops	2,996	2,000	4,000
Miscellaneous	6,293	5,000	5,000
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	428,922	495,792	573,228
Unencumbered Cash Balance Dec 31	33,449	15,141	xxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	431,970	495,792	Non-Appr Bal
Violation of Budget Law for 2012/2013:	No	No	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2012:	No		Tax Required
Del Comp Rate		0.90 %	
		Amount of 2013 Ad Valorem Tax	

Adopted Budget Employee Benefits	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget Year 2014
Unencumbered Cash Balance Jan 1	7,691	5,446	6,176
Receipts:			
Ad Valorem Tax	55,851	57,860	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	1,450	3,190	2,950
Recreational Vehicle Tax	32	72	64
16/20M Vehicle Tax	289	608	590
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	57,622	61,730	3,604
Resources Available:	65,313	67,176	9,780
Expenditures:			
Social Security	15,946	19,200	20,000
KPERS	5,800	6,000	11,000
Sec. 125 Benefit Plan			
Health Insurance	38,121	35,800	55,800
Kansas Unemployment			
Workers Compensation Insurance			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	59,867	61,000	86,800
Unencumbered Cash Balance Dec 31	5,446	6,176	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	60,800	61,000	Non-Appr Bal
Violation of Budget Law for 2012/2013:	No	No	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2012:	No		Tax Required
	Del Comp Rate	0.90 %	
		Amount of 2013 Ad Valorem Tax	

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2

A resolution expressing the property taxation policy of the Board of Northwest Kansas Library System with respect to financing the 2014 annual budget for Northwest Kansas Library System, Norton County, Kansas.

Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

Whereas, it is the policy of the Northwest Kansas Library System to minimize the property taxes used to finance district at the lowest possible level, while exercising our stewardship responsibility to maintain basic services for our citizens; and

Whereas, it is the policy of the Northwest Kansas Library System that, to the extent possible within the context of the needs of district residents, as 2014 budget for Northwest Kansas Library System will be adopted that does not require property taxes to be levied for district purposes in an amount exceeding an amount levied to finance the 2013 Northwest Kansas Library System budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year; or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, despite the desire of the Northwest Kansas Library System Board to adopt a 2014 budget adhering to a maximum level of property taxation described in the forgoing paragraph, the residents of the Northwest Kansas Library System are to be aware that the 2014 Northwest Kansas Library System budget will require property taxes to be levied in an amount greater than the level defined in the desired maximum level defined in the preceding paragraph, due to the cost of provision of these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Northwest Kansas Library System of Norton County that is our desire to notify the public of the increased property taxes to finance the 2014 Northwest Kansas Library System budget as defined above and in 2004 Senate Bill 45.

Adopted this 7th day of August, 2013 by the Northwest Kansas Library System, Norton County, Kansas.

NORTHWEST KANSAS LIBRARY SYSTEM BOARD

Karen Gilligan
Member

Nancy D. Saddler
Member

Stephanie Brock
Member

(Attach a signed copy to the budget)

Proof of Publication

State of Kansas
NORTON COUNTY

Marcia J. Shelton of lawful

age, being duly sworn upon oath, states that he/she is the designated representative of the Norton Telegram.

THAT said newspaper has been published at least one hundred (100) times a year and has been so published for at least one year prior to the first publication of the attached notice:

THAT said paper was entered in second class mail matter at the post office of its publication:

That said paper has a general paid circulation in Norton County, Kansas, and is NOT a trade, religious or fraternal publication and has been published in NORTON County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper

1st publication was made on the 23rd day of July 2013
2nd publication was made on the day of 2013
3rd publication was made on the day of 2013
4th publication was made on the day of 2013
5th publication was made on the day of 2013
5.00 * Publication fee \$ 31.50
Original affidavit of 1st publication
Email proof of 1st run
2 Additional original affidavits 20.00
Additional copies of affidavit
Tear sheet after 1st publication
Additional Tear Sheets
Copies of newspaper
TOTAL publication fees \$ 51.50

(SIGN) Marcia J. Shelton
Witness my hand this 24th day of July 2013
SUBSCRIBED and Sworn to before me this 24th day of July 2013 State of Kansas, County of Norton
Sonya B. Montgomery
SONYA B. MONTGOMERY
Notary Public - State of Kansas
My Appt. Expires 7-6-16

Budget Hearing for Northwest Kansas Library System
Published in The Norton Telegram Tuesday, July 23, 2013 1 (T)

NOTICE OF BUDGET HEARING
The governing body of
Northwest Kansas Library System
will meet on the 7th day of August, 2013 at 3:00 p.m. at Pioneer Memorial Library, Colby, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at Northwest Kansas Library System, Norton, Kansas and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2014 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget. Estimated Tax Rate* is subject to slight change depending on the final assessed valuation.

FUND	2012		2013		Proposed Budget 2014		
	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2013 Ad Valorem Tax	Est. Tax Rate*
General	428,922	0.978	495,792	1.094	573,228	534,417	1.264
Employee Benefits	59,867	0.152	61,000	0.140	86,800	77,719	0.184
Total	488,789	1.130	556,792	1.234	660,028	612,136	1.448
Total Tax Levied	425,539		510,165		612,136		
Assessed Valuation	336,370,100		413,680,552		422,722,473		

*Tax rates are expressed in mills.
George Seamon
System Director

Publisher's Affidavit

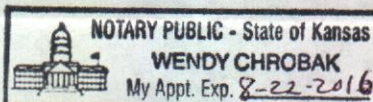
I, Debbie Nelson, being duly sworn declare that I am the Certified Multimedia Advertising Executive of THE SALINA JOURNAL, a daily newspaper published at Salina, Saline County, Kansas, and of general circulation in said county, which newspaper has been admitted to the mails as second class matter in said county, and continuously and uninterruptedly published for five consecutive years prior to first publication of attached notice, and that the Northwest Kansas Library System, 2014 Budget Hearing has been correctly published in the entire issues of said newspaper one time, publication being given in the issue of July 21, 2013.

Debbie Nelson

Subscribed and sworn to before me, this 23rd
day of July A.D. 2013

Wendy Chrobak
Notary Public

Printer's Fee \$169.00



First Published in Salina Journal 7-23-13

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George Seamon
System Director